

Trustees' Financial Summary Submit ID: 0138-29982882

FY2015-16

08 Chouteau County 0138 Big Sandy H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213) County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification						
Business Manager/Clerk:	Maryetta Engle	Phone #: (406) 378-2502				
(Signature)		(Date)				
Chair, Board of Trustees:	Brad Weaver					
(Signature)		(Date)				
County Superintendant	Mary Lou Tweet					
(Signature)		(Date)				

Software

Foxie Lady Accounting Package:

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
114	Vo Ed Carl Perkins Basic Grant	FEDERAL	0801388107BG	84.048A
116	Aggregate Reim/Indirects	LOCAL		Local
123	Vo Ed Agriculture	STATE	0081-0805-01-069	State
132	Closing Big Sandy Elem Dist	LOCAL		
134	Advancing Agriculture Education Program	STATE		NA
140	School Safety Transfer	LOCAL		



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	Da	nance Sheet			
		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(01)	(10)	(11)	(12)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	77,324.96	12,016.87	219,720.01	
02	Taxes Receivable - Real and Personal (120-149)	8,696.28	1,295.25	786.78	
03	Taxes Receivable - Protested (150-159)	6,203.12	1,853.98	44.65	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	89,155.71	35,615.83	144,913.61	7,408.78
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	181,380.07	50,781.93	365,465.05	7,408.78
DEF	ERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEF	ERRED INFLOWS				
36	Deferred Inflows (680)	14,899.40	3,149.23	831.43	
FUN	D BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	166,480.67	47,632.70	364,633.62	7,408.78
52	TOTAL FUND BALANCE/EQUITY	166,480.67	47,632.70	364,633.62	7,408.78
53	TOTAL LIABILITIES AND FUND BALANCE	181,380.07	50,781.93	365,465.05	7,408.78



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		Tuition Fund	Retirement Fund	Miscellaneous	Adult Education
		Tuluon Fund	Reurement Fund	Programs Fund	Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(13)	(14)	(15)	(17)
ASS	SETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	270.15	35,726.26	6,661.49	11,423.29
02	Taxes Receivable - Real and Personal (120-149)	1.47			238.33
03	Taxes Receivable - Protested (150-159)	5.56			73.84
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	728.72	44,856.62	5,094.70	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,005.90	80,582.88	11,756.19	11,735.46
DEI	FERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEI	FERRED INFLOWS				
36	Deferred Inflows (680)	7.03			312.17
FUN	ND BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	998.87	80,582.88	11,756.19	11,423.29
52	TOTAL FUND BALANCE/EQUITY	998.87	80,582.88	11,756.19	11,423.29
53	TOTAL LIABILITIES AND FUND BALANCE	1,005.90	80,582.88	11,756.19	11,735.46



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Du	nance Sheet			
	Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(18)	(19)	(20)	(21)
SETS AND OTHER DEBITS				
Cash & Investments (101-119) Less Warrants Payable (620)	2,354.30			
Taxes Receivable - Real and Personal (120-149)				
Taxes Receivable - Protested (150-159)				
Receivables from Other Funds (160-179)				
Due From Other Governments (180)	2,070.00		8,649.37	
Other Current Assets (190-210)				
Inventories (220 & 230)				
Prepaid Expenses (240)				
Deposits (250)				
TOTAL ASSETS AND OTHER DEBITS	4,424.30		8,649.37	
FERRED OUTFLOWS				
Deferred Outflows (501)				
BILITIES				
Payable to Other Funds (601-606)				
Due to Other Governments (611)				
Other Current Liabilities (621-679)				
Other Liabilities (690 - 699)				
TOTAL LIABILITIES				
FERRED INFLOWS				
Deferred Inflows (680)				
ND BALANCE/EQUITY				
Reserve for Inventories (951)				
Reserve for Encumbrances (953)				
Fund Balance for Budget	4,424.30		8,649.37	
TOTAL FUND BALANCE/EQUITY	4,424.30		8,649.37	
TOTAL LIABILITIES AND FUND BALANCE	4,424.30		8,649.37	
	ASSETS, LIABILITIES, AND FUND BALANCE SETS AND OTHER DEBITS Cash & Investments (101-119) Less Warrants Payable (620) Taxes Receivable - Real and Personal (120-149) Taxes Receivable - Protested (150-159) Receivables from Other Funds (160-179) Due From Other Governments (180) Other Current Assets (190-210) Inventories (220 & 230) Prepaid Expenses (240) Deposits (250) TOTAL ASSETS AND OTHER DEBITS FERRED OUTFLOWS Deferred Outflows (501) BILITIES Payable to Other Funds (601-606) Due to Other Governments (611) Other Current Liabilities (621-679) Other Liabilities (690 - 699) TOTAL LIABILITIES FERRED INFLOWS Deferred Inflows (680) ND BALANCE/EQUITY Reserve for Inventories (951) Reserve for Encumbrances (953) Fund Balance for Budget TOTAL FUND BALANCE/EQUITY	ASSETS, LIABILITIES, AND FUND BALANCE (18) Cash & Investments (101-119) Less Warrants Payable (620) Taxes Receivable - Real and Personal (120-149) Taxes Receivable - Protested (150-159) Receivables from Other Funds (160-179) Due From Other Governments (180) Other Current Assets (190-210) Inventories (220 & 230) Prepaid Expenses (240) Deposits (250) TOTAL ASSETS AND OTHER DEBITS Payable to Other Funds (601-606) Due to Other Governments (611) Other Current Liabilities (621-679) Other Liabilities (690 - 699) TOTAL LIABILITIES FERRED INFLOWS Deferred Inflows (680) ND BALANCE/EQUITY Reserve for Inventories (951) Reserve for Encumbrances (953) Fund Balance for Budget 4,424.30 TOTAL FUND BALANCE/EQUITY 4,424.30	ASSETS, LIABILITIES, AND FUND BALANCE (18) (19) SETS AND OTHER DEBITS Cash & Investments (101-119) Less Warrants Payable (620) 2,354,30 Taxes Receivable - Real and Personal (120-149) Taxes Receivable - Protested (150-159) Receivables from Other Funds (160-179) Due From Other Governments (180) 2,070,00 Other Current Assets (190-210) Inventories (220 & 230) Prepaid Expenses (240) Deposits (250) TOTAL ASSETS AND OTHER DEBITS 4,424,30 FERRED OUTFLOWS Deferred Outflows (501) BILITIES Payable to Other Funds (601-606) Due to Other Governments (611) Other Current Liabilities (621-679) Other Liabilities (690 - 699) TOTAL LIABILITIES FERRED INFLOWS Deferred Inflows (680) VD BALANCE/EQUITY Reserve for Inventories (953) Fund Balance for Budget 4,424,30 TOTAL FUND BALANCE/EQUITY 4,424,30	Traffic Education Fund



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		nance Sheet			
		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(24)	(25)	(26)	(27)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEI	FERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEF	FERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ND BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
		(20)	(20)		(- 0)
1.00	ASSETS, LIABILITIES, AND FUND BALANCE	(28)	(29)	(45)	(50)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,999.62	47,688.95		
02	Taxes Receivable - Real and Personal (120-149)	714.62			
03	Taxes Receivable - Protested (150-159)	582.03			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	11,906.10	40,782.24		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	18,202.37	88,471.19		
DEI	ERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEI	FERRED INFLOWS				
36	Deferred Inflows (680)	1,296.65			
FUN	ID BALANCE/EQUITY				
37	Reserve for Inventories (951)				_
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	16,905.72	88,471.19		
52	TOTAL FUND BALANCE/EQUITY	16,905.72	88,471.19		
53	TOTAL LIABILITIES AND FUND BALANCE	18,202.37	88,471.19		



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	Do	mance Sneet			
		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
	ACCEPTE A LABORATURE CAND FUND DATANCE	(60)	((1)	(70)	(71)
ASS	ASSETS, LIABILITIES, AND FUND BALANCE ETS AND OTHER DEBITS	(60)	(61)	(70)	(71)
ASS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	38.85	28,410.53		
02	Taxes Receivable - Real and Personal (120-149)		34.10		
03	Taxes Receivable - Protested (150-159)		499.94		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	233.34	6,667.54		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	272.19	35,612.11		
DEF	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEF	FERRED INFLOWS				
36	Deferred Inflows (680)		534.04		
FUN	D BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	272.19	35,078.07		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	272.19	35,078.07		
53	TOTAL LIABILITIES AND FUND BALANCE	272.19	35,612.11		
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		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEF	ERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEF	ERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	D BALANCE/EQUITY				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Instructional Malerials Cry Self Insurance Fund Liability		Da	nance Sheet			
ASSETS AND OTHER DEBITS			Materials Ctr Internal Service	Internal Service		
Cash & Investments (101-119) Less Warrants Payable (620)		ASSETS, LIABILITIES, AND FUND BALANCE	(76)	(77)	(78)	(79)
10	ASS	ETS AND OTHER DEBITS				
Discrimination Disc	01	Cash & Investments (101-119) Less Warrants Payable (620)				
Of Other Current Assets (190-210)	04	Receivables from Other Funds (160-179)				
107 Inventories (220 & 230)	05	Due From Other Governments (180)				
08 Prepaid Expenses (240)	06	Other Current Assets (190-210)				
09 Deposits (250)	07	Inventories (220 & 230)				
10	08	Prepaid Expenses (240)				
11 Buildings and Building Improvements (331 & 332)	09	Deposits (250)				
12 Machinery and Equipment (341 & 342)	10	Land and Land Improvements (311-322)				
13 Construction Work in Progress (351)	11	Buildings and Building Improvements (331 & 332)				
20 TOTAL ASSETS AND OTHER DEBITS	12	Machinery and Equipment (341 & 342)				
DEFERRED OUTFLOWS	13	Construction Work in Progress (351)				
Deferred Outflows (501) Deferred Outflows (501) Deferred Outflows (501) Deferred Outflows (601-606) Deferred Outflows (601-606) Deferred Current Liabilities (621-679) Deferred Liabilities (621-679) Deferred Liabilities (690 - 699) Deferred Liability (730) Deferred Liability (770) Deferred Liability (770) Deferred Inflows (680) Deferred Inflows (680) Deferred Inflows (680) Deferred Liability (770) Deferred Liability (770)	20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES	DEF	ERRED OUTFLOWS				
22 Payable to Other Funds (601-606)	21	Deferred Outflows (501)				
23 Due to Other Governments (611)	LIA	BILITIES				
25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 29 Notes Payable - Noncurrent (720) 30 Lease Obligations Payable (730) 32 Compensated Absences Payable (760) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS State of the payon of the pay	22	Payable to Other Funds (601-606)				
27 Other Liabilities (690 - 699) 29 Notes Payable - Noncurrent (720) 30 Lease Obligations Payable (730) 32 Compensated Absences Payable (760) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	23	Due to Other Governments (611)				
29 Notes Payable - Noncurrent (720) 30 Lease Obligations Payable (730) 32 Compensated Absences Payable (760) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	25	Other Current Liabilities (621-679)				
30 Lease Obligations Payable (730) 32 Compensated Absences Payable (760) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	27	Other Liabilities (690 - 699)				
32 Compensated Absences Payable (760) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	29	Notes Payable - Noncurrent (720)				
33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	30	Lease Obligations Payable (730)				
TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	32	Compensated Absences Payable (760)				
DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	33	Net Pension Liability (770)				
36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	DEF	ERRED INFLOWS				
38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	36	Deferred Inflows (680)				
39 Reserve for Endowments (954) 41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	FUN	D BALANCE/EQUITY				
41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	38	Reserve for Encumbrances (953)				
48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	39	Reserve for Endowments (954)				
50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	41	Unrestricted Net Assets (940)				
52 TOTAL FUND BALANCE/EQUITY	48	Fund Balance for Budget				
	50	Invested in Capital Assets, Net of Related Debt				
53 TOTAL LIABILITIES AND FUND BALANCE	52	TOTAL FUND BALANCE/EQUITY				
	53	TOTAL LIABILITIES AND FUND BALANCE				



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Private Purpose Trust (spend interest only)			nance Sheet			
ASSETS AND OTHER DEBITS 01 Cash & Investments (101-119) Less Warrants Payable (620) 03 Due From Other Funds (160-179) 05 Due From Other Governments (180) 06 Other Current Assets (190-210) 07 Inventories (220 & 230) 08 Prepaid Expenses (240) 09 Deposits (250) 20 TOTAL ASSETS AND OTHER DEBITS 21 Deferred Outflows (501) LIABILITIES 22 Payable to Other Funds (601-606) 23 Due to Other Governments (611) 25 Other Current Liabilities (621-679) 27 Other Liabilities (690-699) 38 Reserve for Encumbrances (953) 39 Reserve for Encumbrances (953) 30 Reserve for Encumbrances (954) 45 Assets Held in Trusts 52,276.41 78,066.17 78,066.17			Trust (spend		Extracurricular	Trust (spend
ASSETS AND OTHER DEBITS 01 Cash & Investments (101-119) Less Warrants Payable (620) 03 Due From Other Funds (160-179) 05 Due From Other Governments (180) 06 Other Current Assets (190-210) 07 Inventories (220 & 230) 08 Prepaid Expenses (240) 09 Deposits (250) 20 TOTAL ASSETS AND OTHER DEBITS 21 Deferred Outflows (501) LIABILITIES 22 Payable to Other Funds (601-606) 23 Due to Other Governments (611) 25 Other Current Liabilities (621-679) 27 Other Liabilities (690-699) 38 Reserve for Encumbrances (953) 39 Reserve for Encumbrances (953) 30 Reserve for Encumbrances (954) 45 Assets Held in Trusts 52,276.41 78,066.17 78,066.17		ACCETC I IADH ITIEC AND EUND DAI ANCE	(81)	(82)	(84)	(95)
Cash & Investments (101-119) Less Warrants Payable (620) 78,066.17	ACC		(61)	(62)	(04)	(65)
04 Receivables from Other Funds (160-179)	ASS	EIS AND OTHER DEBITS				
Discrimental Control	01	Cash & Investments (101-119) Less Warrants Payable (620)			78,066.17	
October Current Assets (190-210) October Current Curre	04	Receivables from Other Funds (160-179)				
107 Inventories (220 & 230)	05	Due From Other Governments (180)		52,276.41		
08 Prepaid Expenses (240) 09 Deposits (250) 20 TOTAL ASSETS AND OTHER DEBITS DEFERRED OUTFLOWS 21 Deferred Outflows (501) LIABILITIES 22 Payable to Other Funds (601-606) 23 Due to Other Governments (611) 25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES DEFERRED INFLOWS Deferred Inflows (680) 50 FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 45 Assets Held in Trusts 52,276.41 78,066.17 52 TOTAL FUND BALANCE/EQUITY 52,276.41 78,066.17	06	Other Current Assets (190-210)				
09 Deposits (250)	07	Inventories (220 & 230)				
20 TOTAL ASSETS AND OTHER DEBITS 52,276.41 78,066.17 DEFERRED OUTFLOWS 21 Deferred Outflows (501) LIABILITIES 22 Payable to Other Funds (601-606) 23 Due to Other Governments (611) 25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 45 Assets Held in Trusts 52,276.41 78,066.17	08	Prepaid Expenses (240)				
DEFERRED OUTFLOWS	09	Deposits (250)				
Deferred Outflows (501)	20	TOTAL ASSETS AND OTHER DEBITS		52,276.41	78,066.17	
LIABILITIES	DEF	TERRED OUTFLOWS				
22 Payable to Other Funds (601-606)	21	Deferred Outflows (501)				
23 Due to Other Governments (611)	LIA	BILITIES				
25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 45 Assets Held in Trusts 52,276.41 78,066.17 52 TOTAL FUND BALANCE/EQUITY 52,276.41 78,066.17	22	Payable to Other Funds (601-606)				
27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 45 Assets Held in Trusts 52,276.41 78,066.17 52 TOTAL FUND BALANCE/EQUITY 52,276.41 78,066.17	23	Due to Other Governments (611)				
35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 45 Assets Held in Trusts 52,276.41 78,066.17 52 TOTAL FUND BALANCE/EQUITY	25	Other Current Liabilities (621-679)				
DEFERRED INFLOWS	27	Other Liabilities (690 - 699)				
36 Deferred Inflows (680) FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 45 Assets Held in Trusts 52,276.41 78,066.17 52 TOTAL FUND BALANCE/EQUITY 52,276.41 78,066.17	35	TOTAL LIABILITIES				
### FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 45 Assets Held in Trusts 52,276.41 78,066.17 52 TOTAL FUND BALANCE/EQUITY 52,276.41 78,066.17	DEF	ERRED INFLOWS				
37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 45 Assets Held in Trusts 52,276.41 78,066.17 52 TOTAL FUND BALANCE/EQUITY 52,276.41 78,066.17	36	Deferred Inflows (680)				
38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 45 Assets Held in Trusts 52,276.41 78,066.17 52 TOTAL FUND BALANCE/EQUITY 52,276.41 78,066.17	FUN	ID BALANCE/EQUITY				
39 Reserve for Endowments (954) 45 Assets Held in Trusts 52,276.41 78,066.17 52 TOTAL FUND BALANCE/EQUITY 52,276.41 78,066.17	37	Reserve for Inventories (951)				
45 Assets Held in Trusts 52,276.41 78,066.17 52 TOTAL FUND BALANCE/EQUITY 52,276.41 78,066.17	38	Reserve for Encumbrances (953)				
52 TOTAL FUND BALANCE/EQUITY 52,276.41 78,066.17	39	Reserve for Endowments (954)				
	45	Assets Held in Trusts		52,276.41	78,066.17	
53 TOTAL LIABILITIES AND FUND BALANCE 52.276.41 78.066.17	52	TOTAL FUND BALANCE/EQUITY		52,276.41	78,066.17	
	53	TOTAL LIABILITIES AND FUND BALANCE		52,276.41	78,066.17	



Trustees' Financial Summary Submit ID: 0138-29982882

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08 Chouteau County 0138 Big Sandy H S

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(86)	(87)	(88)	(89)
ASS	SETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)		187,887.18		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS		187,887.18		
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)		187,887.18		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		187,887.18		
FUN	ND BALANCE/EQUITY				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		187,887.18		



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		Agency - A	Agency - B	Agency - C	Agency - D
	ASSETS, LIABILITIES, AND FUND BALANCE	(90)	(91)	(92)	(93)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUN	ID BALANCE/EQUITY				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Agency - E	Cafeteria/Flex Plan Fund	
	ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)	
ASS	ETS AND OTHER DEBITS			
01	Cash & Investments (101-119) Less Warrants Payable (620)			
04	Receivables from Other Funds (160-179)			
05	Due From Other Governments (180)			
06	Other Current Assets (190-210)			
20	TOTAL ASSETS AND OTHER DEBITS			
LIA	BILITIES			
22	Payable to Other Funds (601-606)			
23	Due to Other Governments (611)			
24	Warrants Payable (620)			
25	Other Current Liabilities (621-679)			
35	TOTAL LIABILITIES			
FUN	D BALANCE/EQUITY			
52	TOTAL FUND BALANCE/EQUITY			
53	TOTAL LIABILITIES AND FUND BALANCE			



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Submit ID: 0138-29982882

08 Chouteau County 0138 Big Sandy H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

PRC Revenue 2015 Value 2016 Value 2016 Value 2018 Value	Curren	t Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 01
1113 District Levy - Heavy Motor Vehicles 203,88 80,99 1190 Penalliters and Interest on Taxes 566,71 333,76 1310 Direct State Aid 287,838,50 296,004,20 3110 Direct State Aid 287,838,50 296,004,20 3111 Quality Educator 20,788,99 19,773,78 3111 Quality Educator 20,788,99 21,773,78 3112 At Risk Student 2,653,39 2,520,47 3113 Indian Education For All 1,081,20 1,106,64 3114 American Indian Achievement Gap 600,00 1,230,00 3115 State Space Ed Allowable Cost Pymt to Districts 18,407,30 16,108,00 1,230,00 3115 State Space Ed Allowable Cost Pymt to Districts 18,407,30 1,608,00 3116 Data For Achievement Gap 2,051,18 3,323,12 3,3	PRC	Revenue	2015 Value	2016 Value
1190 Penalties and Interest Farmings 130, 60, 133, 96 1310 Interest Farmings 126, 60 138, 96 1310 Interest Farmings 126, 60 138, 96 13110 Interest Farmings 13110		1110 District Tax Levy	288,857.73	289,139.97
1510 1610 1610		1113 District Levy - Heavy Motor Vehicles	203.88	80.99
3110 Direct State Aid 287,838,50 296,004,20 3111 Quality Educator 20,785,99 319,773,78 3112 Al Risk Student 20,785,99 319,773,78 3113 Indian Education For All 1,081,20 1,010,604 3114 American Indian Achievement Gap 600,00 1,230,00 3115 State Spec Ed Allowable Cost Pymt to Districts 18,407,30 16,112,84 3116 Data For Achievement Gap 600,00 1,230,00 3115 State Spec Ed Allowable Cost Pymt to Districts 795,00 1,060,00 3118 Natural Resource Development 2,051,18 3,323,12 3120 State Guaranteed Tax Base Aid 49,095,20 54,070,20 3444 State School Block Grant 73,809,29 73,809,29 3445 State Combined Block Grant 11,406,31 11,406,31 346,31 346,31 347 8596 Combined Block Grant Reimbursement 6,342,32 0,00 3445 8546 347 8596 Combined Block Grant Reimbursement 6,342,32 0,00 349		1190 Penalties and Interest on Taxes	566.71	533.76
3111 Quality Educator 20,785,98 19,773,78 3112 At Risk Student 2,653,93 2,520,47 3113 Indian Education For All 1,081,20 1,060,64 3114 American Indian Achievement Gap 600,00 1,230,00 3115 State Spec Ed Allo-wable Cost Pymt to Districts 18,407,30 16,112,84 3116 Data For Achievement Gap 795,00 1,060,00 3,118 Natural Resource Development 2,051,18 3,323,12 3120 State Guaranteed Tax Base Aid 49,095,20 54,070,20 3444 State School Block Grant 73,809,29 73,809,29 3445 State Combined Fund School Block Grant 73,809,29 73,809,29 3445 State Combined Fund School Block Grant 11,406,31 11,406,31 3446 SB96 Block Grant Reimbursement 6,0342,32 0,000 3447 SB96 Combined Block Grant Reimbursement 6,0342,32 0,000 3447 SB96 Combined Block Grant Reimbursement 2,092,54 0,000 3447 SB96 Combined Block Grant Reimbursement 3,000 3,0		1510 Interest Earnings	126.60	138.96
3112 At Risk Student 2,653,93 2,520,47 3113 Indian Education For All 1,081,20 1,106,64 3114 American Indian Achievement Gap 600,000 1,230,00 3115 State Space Ed Allowable Cost Pymt to Districts 18,407,30 16,112,84 3116 Data For Achievement 795,00 1,060,00 3118 Natural Resource Development 2,051,18 3,323,12 3120 State Guaranteed Tax Base Aid 49,095,20 54,070,20 3444 State School Block Grant 73,809,29 73,809,29 3445 State Combined Flock Grant 11,406,31 11,406,31 3446 SB9 6 Block Grant Reimbursement 6,342,32 0,00 3447 SB9 6 Combined Flock Grant Reimbursement 6,342,32 0,00 3447 SB9 6 Combined Flock Grant Reimbursement 6,342,32 0,00 3447 SB9 6 Combined Flock Grant Reimbursement 6,342,32 0,00 3448 SB9 6 Combined Flock Grant Reimbursement 6,342,32 0,00 3449 SB9 6 Combined Flock Grant Reimbursement 6,342,32 0,00 3440 SB9 6 Combined Flock Grant Reimbursement 6,342,32 0,00 3440 SB9 8 Sandy Elem Dist		3110 Direct State Aid	287,838.50	296,004.29
1,081.0		3111 Quality Educator	20,785.99	19,773.78
3114 American Indian Achievement Gap 1,230.00 1,230.00 3115 State Spec Ed Allowable Cost Pymt to Districts 18,407.30 16,112.84 3116 Data For Achievement 795.00 1,060.00 3118 Natural Resource Development 2,051.18 332.31.21 3120 State Guranteed Tax Base Aid 49,095.20 54,070.20 3448 State School Block Grant 3380.20 73,809.29 3445 State Combined Fund School Block Grant 11,406.31 11,406.31 3446 SB96 Block Grant Reimbursement 6,342.32 0.00 3447 SB96 Combined Fund School Block Grant 3446 SB96 Block Grant Reimbursement 6,342.32 0.00 3447 SB96 Combined Fund School Block Grant Reimbursement 6,342.32 0.00 3447 SB96 Combined Foreiod Revenue Adjustments 63.64 0.00 3457 SB96 Combined Foreiod Revenue Adjustments 63.64 0.00 3457 SB96 Combined Foreiod Revenue Adjustments 760,070.20 389,155.71 3458		3112 At Risk Student	2,653.93	2,520.47
3115 State Spec Ed Allowable Cost Pymt to Districts 18,407.30 16,112.84 3116 Data For Achievement 795.00 1,060.00 3118 Natural Resource Development 2,051.18 3,323.12 3120 State Guaranteed Tax Base Aid 49,095.20 54,070.20 3444 State School Block Grant 73,809.29 73,809.29 3445 State Combined Fund School Block Grant 11,406.31 11,406.31 3446 State School Block Grant Reimbursement 6,342.32 0,00 3447 SB96 Combined Block Grant Reimbursement 2,092.40 0,00 3447 SB96 Combined Block Grant Reimbursement 2,092.40 0,00		3113 Indian Education For All	1,081.20	1,106.64
3116 Data For Achievement 795.00 1,060.00		3114 American Indian Achievement Gap	600.00	1,230.00
3118 Natural Resource Development 2,051.18 3,323.12 3120 State Guaranteed Tax Base Aid 49,095.20 54,070.20 3444 State School Block Grant 73,809.29 73,809.29 3445 State Combined Fluid School Block Grant 11,406.31 11,406.31 3446 SB96 Block Grant Reimbursement 6,342.32 0.00 3447 SB96 Combined Block Grant Reimbursement 2,092.54 0.00 0.00 3447 SB96 Combined Block Grant Reimbursement 2,092.54 0.00 0.00 3447 SB96 Combined Block Grant Reimbursement 2,092.54 0.00 0.00 3447 SB96 Combined Block Grant Reimbursement 2,092.54 0.00 0.00 3447 SB96 Combined Block Grant Reimbursement 2,092.54 0.00 0.00 3447 SB96 Combined Block Grant Reimbursement 2,092.54 0.00 0.00 3447 SB96 Combined Block Grant Reimbursement 2,092.54 0.00 0.00 3447 SB96 Combined Block Grant Reimbursement 2,092.54 0.00 0.00 3447 SB96 Combined Block Grant Reimbursement 2,092.54 0.00 0.00 3447 SB96 Combined Block Grant Reimbursement 2,092.54 0.00 0.00 3447 SB96 Combined Block Grant Reimbursement 2,092.54 0.00 0.00 3447 SB96 Combined Block Grant Reimbursement 2,092.54 0.00 0.00 34		3115 State Spec Ed Allowable Cost Pymt to Districts	18,407.30	16,112.84
3120 State Guaranteed Tax Base Aid Algo Stop S		3116 Data For Achievement	795.00	1,060.00
344 State School Block Grant		3118 Natural Resource Development	2,051.18	3,323.12
3445 State Combined Fund School Block Grant 11,406.31 11,406.31 3446 8B96 Block Grant Reimbursement 6,342.32 0.00 3447 8B96 Combined Block Grant Reimbursement 2,092.54 0.00 100 Material Prior Period Revenue Adjustments 63.64 0.00 132 Closure Big Sundy Elem Distrostrostrostrostrostrostrostrostrostro		3120 State Guaranteed Tax Base Aid	49,095.20	54,070.20
3446 SB96 Block Grant Reimbursement 6,342,32 0,00 3447 SB96 Combined Block Grant Reimbursement 2,092,54 0,00 6100 Material Prior Period Revenue Adjustments 63,64 0,00 750 Resources Transferred from Other School Districts or Cooperatives 0,00 89,155,71 750 Resources Transferred from Other School Districts or Cooperatives 766,777,32 859,466,33 750 Resources Transferred from Other School Districts or Cooperatives 766,777,32 859,466,33 750 Resources Transferred from Other School Districts or Cooperatives 766,777,32 859,466,33 750 Resources Transferred from Other School Districts or Cooperatives 766,777,32 859,466,33 750 Resources Transferred from Other School Districts or Cooperatives 766,777,32 859,466,33 750 Resources Transferred from Other School Districts or Cooperatives 766,777,32 859,466,33 750 Resources Transferred from Other School Districts or Cooperatives 766,777,32 859,466,33 750 Resources Transferred from Other School Districts or Cooperatives 766,777,32 859,466,33 750 Resources Transferred from Other School Districts or Cooperatives 766,777,32 859,466,33 750 Resources Transferred from Other School Districts or Cooperatives 766,777,32 859,466,33 750 Resources Transferred from Other School Districts or Cooperatives 766,777,32 859,466,33 750 Resources Transferred from Other School Districts or Cooperatives 766,777,32 859,466,33 750 Resources Transferred from Other School Districts or Cooperatives 766,777,32 859,466,33 750 Resources Transferred from Other School Districts or Cooperatives 766,777,32 859,466,33 750 Resources Transferred from Other School Districts or Cooperatives 766,777,32 859,466,33 750 Resources Transferred from Other School Districts or Cooperatives 766,777,32 859,466,33 750 Resources Transferred from Other School Districts or Cooperatives 766,777,32 766,777,32 750 Resources Trans		3444 State School Block Grant	73,809.29	73,809.29
3447 SB96 Combined Block Grant Reimbursement 2,092.54 0.00 6100 Material Prior Period Revenue Adjustments 63.64 0.00 732 Closing Big Samty Elem Districts or Cooperatives 766,777.32 766,777.3		3445 State Combined Fund School Block Grant	11,406.31	11,406.31
Solicy S		3446 SB96 Block Grant Reimbursement	6,342.32	0.00
132 Closing Big Sandy Elem Dist 5700 Resources Transferred from Other School Districts or Cooperatives 0.00 89,155.71 Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: 766,777.32 859,466.33 Current Revenues, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01 PRC Program Function Object 2015 Value 2016 Value IXX Regular Education Programs - Elementary/Secondary IXXX Instruction IXXX Personal Services - Salaries 218,055.55 263,158.37 2XX Personal Services - Employee Benefits 62,594.29 55,056.94 3XX Purchased Professional and Technical Services 0.00 1,937.00 4XX Purchased Property Services 1,415.31 1,563.30 5XX Other Purchased Services 3,474.82 1,941.36 6XX Supplies and Materials 26,512.29 18,016.29 7XX Propert		3447 SB96 Combined Block Grant Reimbursement	2,092.54	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: 766,777.32 859,466.33		6100 Material Prior Period Revenue Adjustments	63.64	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01	132 Cl	osing Big Sandy Elem Dist		
Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01 PRC Program Function Object 2015 Value 2016 Value 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 1XX Personal Services - Salaries 218,055.55 263,158.37 2XX Personal Services - Employee Benefits 62,594.29 55,056.94 3XX Purchased Professional and Technical Services 0.00 1,937.00 4XX Purchased Property Services 1,415.31 1,563.30 5XX Other Purchased Services 3,474.82 1,941.36 6XX Supplies and Materials 26,512.29 18,016.29 7XX Property and Equipment Acquisition 10,097.00 0.00 810 Dues and Fees 3,294.86 2,525.38 21XX Support Services - Students 1XX Personal Services - Salaries 2,214.00 0.00		5700 Resources Transferred from Other School Districts or Cooperatives	0.00	89,155.71
PRC Program Function Object 2015 Value 1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 1XXX Personal Services - Salaries 218,055.55 263,158.37 2XX Personal Services - Salaries 62,594.29 55,056.94 3XX Purchased Professional and Technical Services 0.00 1,937.00 4XX Purchased Professional and Technical Services 1,415.31 1,563.30 5XX Other Purchased Services 3,474.82 1,941.36 6XX Supplies and Materials 26,512.29 18,016.29 7XX Property and Equipment Acquisition 10,097.00 0.00 810 Dues and Fees 3,294.86 2,525.38 21XX Supprt Services - Students 1XX Personal Services - Salaries 2,214.00 0.00	Total C	urrent Revenues, Other Financing Sources and Residual Equity Transfers In:	766,777.32	859,466.33
1XXX Regular Education Programs - Elementary/Secondary 1XXX Instruction 1XX Personal Services - Salaries 218,055.55 263,158.37 2XX Personal Services - Employee Benefits 62,594.29 55,056.94 3XX Purchased Professional and Technical Services 0.00 1,937.00 4XX Purchased Property Services 1,415.31 1,563.30 5XX Other Purchased Services 3,474.82 1,941.36 6XX Supplies and Materials 26,512.29 18,016.29 7XX Property and Equipment Acquisition 10,097.00 0.00 810 Dues and Fees 3,294.86 2,525.38 21XX Support Services - Students 1XX Personal Services - Salaries 2,214.00 0.00	Curren	t Expenditures, Other Financing Uses and Residual Equity Transfers Out:		Fund Code 01
1XXX Instruction 1XX Personal Services - Salaries 218,055.55 263,158.37 2XX Personal Services - Employee Benefits 62,594.29 55,056.94 3XX Purchased Professional and Technical Services 0.00 1,937.00 4XX Purchased Property Services 1,415.31 1,563.30 5XX Other Purchased Services 3,474.82 1,941.36 6XX Supplies and Materials 26,512.29 18,016.29 7XX Property and Equipment Acquisition 10,097.00 0.00 810 Dues and Fees 3,294.86 2,525.38 21XX Support Services - Students 2,214.00 0.00	PRC	Program Function Object	2015 Value	2016 Value
1XX Personal Services - Salaries 218,055.55 263,158.37 2XX Personal Services - Employee Benefits 62,594.29 55,056.94 3XX Purchased Professional and Technical Services 0.00 1,937.00 4XX Purchased Property Services 1,415.31 1,563.30 5XX Other Purchased Services 3,474.82 1,941.36 6XX Supplies and Materials 26,512.29 18,016.29 7XX Property and Equipment Acquisition 10,097.00 0.00 810 Dues and Fees 3,294.86 2,525.38 21XX Support Services - Students 1XX Personal Services - Salaries 2,214.00 0.00		1XX Regular Education Programs - Elementary/Secondary		
2XX Personal Services - Employee Benefits 62,594.29 55,056.94 3XX Purchased Professional and Technical Services 0.00 1,937.00 4XX Purchased Property Services 1,415.31 1,563.30 5XX Other Purchased Services 3,474.82 1,941.36 6XX Supplies and Materials 26,512.29 18,016.29 7XX Property and Equipment Acquisition 10,097.00 0.00 810 Dues and Fees 3,294.86 2,525.38 21XX Support Services - Students 2,214.00 0.00		1XXX Instruction		
3XX Purchased Professional and Technical Services 0.00 1,937.00 4XX Purchased Property Services 1,415.31 1,563.30 5XX Other Purchased Services 3,474.82 1,941.36 6XX Supplies and Materials 26,512.29 18,016.29 7XX Property and Equipment Acquisition 10,097.00 0.00 810 Dues and Fees 3,294.86 2,525.38 21XX Support Services - Students 1XX Personal Services - Salaries 2,214.00 0.00		1XX Personal Services - Salaries	218,055.55	263,158.37
4XX Purchased Property Services 1,415.31 1,563.30 5XX Other Purchased Services 3,474.82 1,941.36 6XX Supplies and Materials 26,512.29 18,016.29 7XX Property and Equipment Acquisition 10,097.00 0.00 810 Dues and Fees 3,294.86 2,525.38 21XX Support Services - Students 2,214.00 0.00		2XX Personal Services - Employee Benefits	62,594.29	55,056.94
5XX Other Purchased Services 3,474.82 1,941.36 6XX Supplies and Materials 26,512.29 18,016.29 7XX Property and Equipment Acquisition 10,097.00 0.00 810 Dues and Fees 3,294.86 2,525.38 21XX Support Services - Students 1XX Personal Services - Salaries 2,214.00 0.00		3XX Purchased Professional and Technical Services	0.00	1,937.00
6XX Supplies and Materials 26,512.29 18,016.29 7XX Property and Equipment Acquisition 10,097.00 0.00 810 Dues and Fees 3,294.86 2,525.38 21XX Support Services - Students 1XX Personal Services - Salaries 2,214.00 0.00		4XX Purchased Property Services	1,415.31	1,563.30
7XX Property and Equipment Acquisition 10,097.00 0.00 810 Dues and Fees 3,294.86 2,525.38 21XX Support Services - Students 1XX Personal Services - Salaries 2,214.00 0.00		5XX Other Purchased Services	3,474.82	1,941.36
810 Dues and Fees 3,294.86 2,525.38 21XX Support Services - Students 1XX Personal Services - Salaries 2,214.00 0.00		6XX Supplies and Materials	26,512.29	18,016.29
21XX Support Services - Students 1XX Personal Services - Salaries 2,214.00 0.00		7XX Property and Equipment Acquisition	10,097.00	0.00
1XX Personal Services - Salaries 2,214.00 0.00		810 Dues and Fees	3,294.86	2,525.38
		21XX Support Services - Students		
2XX Personal Services - Employee Benefits 569.81 0.00		1XX Personal Services - Salaries	2,214.00	0.00
		2XX Personal Services - Employee Benefits	569.81	0.00



FY2015-16

Submit ID: 0138-29982882

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ent Expendit	ures, Other Fi	nancing Uses and Residual Equity Transfers Out:		Fund Code
Program	Function	Object	2015 Value	2016 Value
	221X Imp	provement of Instruction Services		
		6XX Supplies and Materials	1,884.29	837.
	23XX Suj	pport Services - General Administration		
		1XX Personal Services - Salaries	25,713.12	29,540.
		2XX Personal Services - Employee Benefits	4,812.78	6,890
		4XX Purchased Property Services	15.49	0
		5XX Other Purchased Services	9,702.84	7,172
		6XX Supplies and Materials	7,389.31	8,927
		810 Dues and Fees	13,944.89	13,749
	24XX Suj	pport Services - School Administration		
		1XX Personal Services - Salaries	66,927.77	70,298
		2XX Personal Services - Employee Benefits	2,571.73	6,103
		5XX Other Purchased Services	108.68	179
		6XX Supplies and Materials	1,166.97	3,495
	25XX Suj	pport Services - Business		
		1XX Personal Services - Salaries	16,505.81	17,237
		2XX Personal Services - Employee Benefits	6,282.23	5,203
	26XX Op	eration and Maintenance of Plant Services		
		1XX Personal Services - Salaries	55,984.07	61,905
		2XX Personal Services - Employee Benefits	9,772.25	3,044
		4XX Purchased Property Services	49,419.49	50,316
		5XX Other Purchased Services	17,026.45	4,860
		6XX Supplies and Materials	18,963.75	13,604
		7XX Property and Equipment Acquisition	10,000.00	0
		810 Dues and Fees	0.00	1,095
280 Spec	cial Education	- Local and State		
	1XXX Ins	struction		
		1XX Personal Services - Salaries	21,823.33	32,745
		2XX Personal Services - Employee Benefits	3,763.98	4,703
		5XX Other Purchased Services	2,599.44	265
		6XX Supplies and Materials	981.42	51
	62XX Res	sources Transferred to Other School Districts or Cooperatives		
		920 Resources Transferred to Other School Districts or Cooperatives	854.12	881
316 Data	a For Achiever	nent		
	23XX Suj	oport Services - General Administration		
		3XX Purchased Professional and Technical Services	0.00	522
		6XX Supplies and Materials	795.00	538
390 Stat	e Career & Te	chnical Ed Entitlement - Undistributed		
	1XXX Ins			
		5XX Other Purchased Services	565.26	50
		6XX Supplies and Materials	1,447.93	1,463



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Curre	<mark>ent Expenditu</mark>	res, Other Fir	nancing Us	ses and Residual Equity T	Transfers Out:	:			Fund (Code 01
PRC	Program	Function	Object					2015 Value	2016 Va	lue
	710 Schoo	ol Sponsored 1	Extracurri	cular Activities						
		34XX Ext	racurricul	ar - Activities						
				ersonal Services - Salaries				11,428.51	14	,368.71
			2XX Po	ersonal Services - Employe	ee Benefits			113.30		255.87
			5XX O	ther Purchased Services				7,734.95	10	,263.98
			6XX Sı	applies and Materials				333.68		747.30
				es and Fees				1,117.00		831.20
	720 Schoo	ol Sponsored A								
		35XX Ext		ar - Athletics						
				ersonal Services - Salaries				32,032.06	32	2,734.24
				ersonal Services - Employe	ee Benefits			175.42		510.40
				ther Purchased Services				9,795.07		5,675.11
	6XX Supplies and Materials 6,397.0								5	,065.83
	810 Dues and Fees 4,483.00									277.20
910 Food Services										
		31XX Foo						2.054.55		0.00
				ersonal Services - Salaries	D C.			3,056.57		0.00
	000 TL 1	-4-9-4-1	2XX P	ersonal Services - Employe	ee Benefits			794.43		0.00
	999 Undis				1 D' 4 - ' - 4 4	a	- 4°			
		62XX Res		ansferred to Other Schoo		_		0.00	5	, 000 00
T-4-1	C E			sources Transferred to Oth			Cooperatives =	756,711.34		5,000.00
1 otai	Current Expo	enatures, Oth	ier rinanc	ing Uses and Residual Eq	luity 1 ransier	s Out:		/50,/11.54		5,611.44
				Schedule Of Cl	<mark>hanges Wo</mark>	rksh	eet		Fund (Code 01
Begi	inning Fund Ba	alance							73,625.78	(1)
Total	l Current Reve	enues, Other Fi	nancing So	ources and Residual Equity	Transfers In				859,466.33	(2)
Total	l Current Expe	enditures, Other	r Financing	g Uses and Residual Equity	Transfers Out				766,611.44	(3)
Incre	ease/Decrease	of Reserve for	Inventories	S						
	This Year		0.00	Less Last Year	0.0	00	(4a)	0.00		
Incre	ease/Decrease	of Reserve for	Encumbra	nces						
	This Year		0.00	Less Last Year	0.0	00	(4b)	0.00		
			0.00		0.0	~ ~	()	3.00	0.00	(4)
									0.00	
Endi	ing Fund Balan	1 + 2 - 3 + 1	4)						166,480.67	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

Currer	nt Revenues, Other Financ	cing Sources and Residual Equity Transfers In:		Fund Code 10
PRC	Revenue		2015 Value	2016 Value
	1110 District Tax Levy	I.	77,280.03	64,519.01
	1113 District Levy - H	eavy Motor Vehicles	54.68	18.00
	1190 Penalties and Inte	erest on Taxes	143.13	128.43
	1510 Interest Earnings		36.81	26.98
	2220 County On-Scheo	dule Trans Reimb	29,550.00	24,743.54
	3210 State On-Schedul	le Trans Reimb	23,567.29	18,103.76
	3444 State School Bloo	ck Grant	8,289.76	8,289.76
	3446 SB96 Block Grar	nt Reimbursement	1,445.49	0.00
132 C	losing Big Sandy Elem Di	st		
	5700 Resources Transf	Ferred from Other School Districts or Cooperatives	0.00	35,615.83
Total (Current Revenues, Other	Financing Sources and Residual Equity Transfers In:	140,367.19	151,445.31
Currer	nt Expenditures, Other Fi	nancing Uses and Residual Equity Transfers Out:		Fund Code 10
Currer PRC	nt Expenditures, Other Fin Program Function	nancing Uses and Residual Equity Transfers Out: Object	2015 Value	Fund Code 10 2016 Value
	Program Function	• •	2015 Value	
	Program Function 1XX Regular Education	Object	2015 Value	
	Program Function 1XX Regular Education	Object on Programs - Elementary/Secondary	2015 Value 37,024.10	2016 Value
	Program Function 1XX Regular Education	Object on Programs - Elementary/Secondary dent Transportation Services		2016 Value 38,648.86
	Program Function 1XX Regular Education	Object on Programs - Elementary/Secondary ident Transportation Services 1XX Personal Services - Salaries	37,024.10	2016 Value 38,648.86 6,008.54
	Program Function 1XX Regular Education	Object on Programs - Elementary/Secondary ident Transportation Services 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits	37,024.10 7,972.72	2016 Value 38,648.86 6,008.54 14,000.80
	Program Function 1XX Regular Education	Object on Programs - Elementary/Secondary ident Transportation Services 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 4XX Purchased Property Services	37,024.10 7,972.72 11,817.33	2016 Value 38,648.86 6,008.54 14,000.80 43,362.09
	Program Function 1XX Regular Education	Object on Programs - Elementary/Secondary ident Transportation Services 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 4XX Purchased Property Services 5XX Other Purchased Services	37,024.10 7,972.72 11,817.33 50,609.13	38,648.86 6,008.54 14,000.80 43,362.09 5,411.96
	Program Function 1XX Regular Education	Object on Programs - Elementary/Secondary odent Transportation Services 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 4XX Purchased Property Services 5XX Other Purchased Services 6XX Supplies and Materials	37,024.10 7,972.72 11,817.33 50,609.13 7,427.38	38,648.86 6,008.54 14,000.80 43,362.09 5,411.96
	Program Function 1XX Regular Education 27XX Stu 999 Undistributed	Object on Programs - Elementary/Secondary odent Transportation Services 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 4XX Purchased Property Services 5XX Other Purchased Services 6XX Supplies and Materials	37,024.10 7,972.72 11,817.33 50,609.13 7,427.38	38,648.86 6,008.54 14,000.80 43,362.09 5,411.96
	Program Function 1XX Regular Education 27XX Stu 999 Undistributed	Object on Programs - Elementary/Secondary ident Transportation Services 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 4XX Purchased Property Services 5XX Other Purchased Services 6XX Supplies and Materials 810 Dues and Fees	37,024.10 7,972.72 11,817.33 50,609.13 7,427.38	



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		Schedule Of Ch	<mark>anges Worksh</mark> o	eet		Fund (Code 10
Beginning Fund Balance					13,0	629.64	(1)
Total Current Revenues, Oth	er Financing So	ources and Residual Equity	Transfers In		151,4	445.31	(2)
Total Current Expenditures,	117,4	442.25	(3)				
Increase/Decrease of Reserve	e for Inventories	3					
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve	e for Encumbrai	nces					
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)							



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Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

Curren	t Revenues, Other Finan	<mark>cing Sourc</mark>	<mark>es and Residual Equity T</mark>	ransfers In:				Fund C	code 11
PRC	Revenue						2015 Value	2016 Va	alue
	1110 District Tax Levy	17					45,628.69	42	,451.25
	1113 District Levy - H		r Vehicles				33.01	42	11.87
	1190 Penalties and Inte	-					83.51		81.52
	1510 Interest Earnings						372.99	635.3	
132 C	losing Big Sandy Elem Di								
			Other School Districts or	Cooperatives			0.00	144	,913.61
Total C	Current Revenues, Other	Financing	Sources and Residual Eq	uity Transfers I	n:		46,118.20	188	,093.62
Curren	t Expenditures, Other Fi	nancing Us	ses and Residual Equity T	Transfers Out:				Fund (Code 11
PRC	Program Function	Object					2015 Value	2016 Va	lue
	=	•	ns - Elementary/Secondar	ry					
			sportation Services						
		7XX P	roperty and Equipment Ac	quisition			33,500.00	51,375.00	
140 Sc	chool Safety Transfer								
	998 School Safety Trai	nsfers to B	uilding Reserve Fund						
	61XX Op	erating Tr	ansfers to Other Funds						
		911 Sc	hool Safety Transfer to Bu	ilding Reserve Fi	und		0.00	15	,000.00
Total C	Current Expenditures, Ot	her Financ	ing Uses and Residual Ed	quity Transfers	Out:		33,500.00	66	5,375.00
			Schedule Of C	<mark>hanges Wor</mark>	kshe	et		Fund (Code 11
Begini	ning Fund Balance							242,915.00	(1)
Total (Current Revenues, Other F	inancing So	ources and Residual Equity	Transfers In				188,093.62	(2)
Total (Current Expenditures, Other	er Financing	g Uses and Residual Equity	y Transfers Out				66,375.00	(3)
Increa	se/Decrease of Reserve for	Inventorie	S						
-	Γhis Year	0.00	Less Last Year	0.00)	(4a)	0.00		
Increa	se/Decrease of Reserve for	Encumbra	nces						
5	This Year	0.00	Less Last Year	0.00)	(4b)	0.00		
								0.00	(4)
Ending	g Fund Balance $(1 + 2 - 3 + 4)$	+ 4)						364,633.62	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

Curren	t Revenues, Other Fina	ncing Source			Fund Code 12					
PRC	Revenue					2015 Value	2016 Va	lue		
132 C	losing Big Sandy Elem I	Dist								
	5700 Resources Trans	sferred from	Other School Districts or C	Cooperatives		0.00	7.	,408.78		
Total C	Current Revenues, Other	Financing	Sources and Residual Equ	uity Transfers In:		0.00	7.	,408.78		
C	4 E-mandituma Othan E		os and Davidnal Family T	Sugar of sugar October			E. d. C	Ya.J. 10		
Curren	t Expenditures, Other F	inancing Us	es and Residual Equity T	ransiers Out:			runa C	Fund Code 12		
PRC	Program Function	Object				2015 Value	2016 Value			
Total C	Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: 0.00									
	Schedule Of Changes Worksheet									
Begini	ning Fund Balance						0.00	(1)		
Total (Current Revenues, Other l	Financing So	urces and Residual Equity	Transfers In			7,408.78	(2)		
Total (Current Expenditures, Oth	ner Financing	Uses and Residual Equity	Transfers Out			0.00	(3)		
Increas	se/Decrease of Reserve fo	or Inventories	3							
-	This Year	0.00	Less Last Year	0.00	(4a)	0.00				
Increas	se/Decrease of Reserve fo	or Encumbrai	nces							
-	This Year	0.00	Less Last Year	0.00	(4b)	0.00				
							0.00	(4)		
Ending	g Fund Balance (1 + 2 - 3	+4)					7,408.78	(5)		



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

			10 101	non i ana				
Curren	t Revenues, Other Fi	nancing Source	es and Residual Equity Tr	ansfers In:			Fund C	Code 13
PRC	Revenue					2015 Value	2016 Va	alue
	1110 District Tax I	Levy				257.87		1.60
	1190 Penalties and	Interest on Tax	Kes			8.72		0.24
	1510 Interest Earni	ings				0.36		0.65
132 Cl	osing Big Sandy Elen	n Dist						
	5700 Resources Tr	ansferred from	Other School Districts or C	ooperatives		0.00		728.72
Total C	urrent Revenues, Otl	her Financing	Sources and Residual Equ	ity Transfers In:		266.95		731.21
Curren	t Expenditures, Othe	r Financing Us	ses and Residual Equity T	ransfers Out:			Fund (Code 13
PRC	Program Functi	ion Object				2015 Value	2016 Val	lue
Total C	urrent Expenditures,	, Other Financ	ing Uses and Residual Equ	uity Transfers Out	:	0.00		0.00
			Schedule Of Ch	<mark>anges Worksl</mark>	neet		Fund (Code 13
Beginn	ning Fund Balance						267.66	(1)
Total C	Current Revenues, Othe	er Financing So	ources and Residual Equity 1	Γransfers In			731.21	(2)
Total C	Current Expenditures, C	Other Financing	g Uses and Residual Equity	Transfers Out			0.00	(3)
Increas	se/Decrease of Reserve	e for Inventories	S					
Т	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increas	se/Decrease of Reserve	e for Encumbra	nces					
Т	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending	Fund Balance (1 + 2	- 3 + 4)					998.87	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Currer	t Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	7.41	47.59
	2240 County Retirement Distribution	115,595.41	101,559.28
132 C	losing Big Sandy Elem Dist	,	,
	5700 Resources Transferred from Other School Districts or Cooperatives	0.00	44,856.62
Total (Current Revenues, Other Financing Sources and Residual Equity Transfers In:	115,602.82	146,463.49
<mark>Currer</mark>	at Expenditures, Other Financing Uses and Residual Equity Transfers Out:		Fund Code 1
PRC	Program Function Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	35,611.89	47,890.3
	21XX Support Services - Students		
	2XX Personal Services - Employee Benefits	3,181.33	4,105.5
	23XX Support Services - General Administration		
	2XX Personal Services - Employee Benefits	4,224.74	4,868.4
	24XX Support Services - School Administration		
	2XX Personal Services - Employee Benefits	10,619.39	11,196.7
	25XX Support Services - Business	,	,
	2XX Personal Services - Employee Benefits	2,547.66	2,715.6
	26XX Operation and Maintenance of Plant Services	,	,
	2XX Personal Services - Employee Benefits	7,595.20	9,140.3
	27XX Student Transportation Services	,	,
	2XX Personal Services - Employee Benefits	7,040.92	7,880.9
	280 Special Education - Local and State	. ,	.,
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	3,584.91	5,402.4
	62XX Resources Transferred to Other School Districts or Cooperatives	2,2 0 1.5 2	2,10=11
	920 Resources Transferred to Other School Districts or Cooperatives	1,155.00	875.0
	610 Adult Continuing Education Programs	-,	
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	264.31	173.0
	710 School Sponsored Extracurricular Activities	201.01	1,5.0
	34XX Extracurricular - Activities		
	2XX Personal Services - Employee Benefits	1,576.77	1,932.7
	720 School Sponsored Athletics	2,0 / 0.7 /	1,232.7
	35XX Extracurricular - Athletics		
	2XX Personal Services - Employee Benefits	4,115.80	4,343.4
	2717 Totsonal Soffices - Employee Benefits	7,113.00	7,575.7



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Curre	<mark>nt Expenditur</mark>	es, Other Fin	ancing U	ses and Residual Equity T	ransfers Out:			Fund C	Code 14	
PRC	Program 910 Food S	Function Services	Object				2015 Value	2016 Val	lue	
		31XX Foo	d Services	3						
			2XX P	ersonal Services - Employe	e Benefits		2,617.54	996.2		
Total (Current Expe	nditures, Oth	er Financ	ing Uses and Residual Eq	uity Transfers Out:		84,135.46	101	101,520.89	
				Schedule Of Ch	<mark>anges Worksh</mark>	eet		Fund C	Code 14	
Begin	ning Fund Bal	ance						35,640.28	(1)	
Total	Current Reven	nues, Other Fin	nancing So	ources and Residual Equity	Transfers In			146,463.49	(2)	
Total	Current Expen	nditures, Other	Financing	g Uses and Residual Equity	Transfers Out			101,520.89	(3)	
Increa	ase/Decrease of	f Reserve for 1	Inventorie	s						
	This Year		0.00	Less Last Year	0.00	(4a)	0.00			
Increa	ase/Decrease of	f Reserve for	Encumbra	nces						
	This Year		0.00	Less Last Year	0.00	(4b)	0.00			
								0.00	(4)	
Endin	g Fund Balanc	ce (1 + 2 - 3 +	4)					80,582.88	(5)	



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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:	Fund Code 15	
PRC Revenue	2016 Value	
114 Vo Ed Carl Perkins Basic Grant		
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	7,588.00	
116 Aggregate Reim/Indirects		
1900 Other Revenue from Local Sources	1,286.44	
123 Vo Ed Agriculture		
3900 State Career & Technical Ed Entitlement	2,952.00	
132 Closing Big Sandy Elem Dist		
5700 Resources Transferred from Other School Districts or Cooperatives	5,094.70	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	16,921.14	
Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		Fund Code 15
PRC Program Function Object	2015 Value	2016 Value
114 Vo Ed Carl Perkins Basic Grant		
451 Carl Perkins (Federal Vo-Ed) - Basic Grant		
1XXX Instruction		
5XX Other Purchased Services		1,401.37
6XX Supplies and Materials		6,186.39
114 Subtotal		7,587.76
116 Aggregate Reim/Indirects		
810 Community Recreation		
33XX Community Services		
6XX Supplies and Materials		1,215.68
116 Subtotal		1,215.68
123 Vo Ed Agriculture		
391 State Career & Technical Ed Entitlement - Agriculture		
1XXX Instruction		
5XX Other Purchased Services		329.59
6XX Supplies and Materials	_	2,093.61
123 Subtotal		2,423.20
134 Advancing Agriculture Education Program		
327 State - Advancing Agriculture Education		
1XXX Instruction		
5XX Other Purchased Services		539.50
6XX Supplies and Materials		960.50
134 Subtotal		1,500.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:



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		Schedule Of C	<mark>Changes Worksh</mark> e	eet		Fund C	Code 15		
Beginning Fund Balance						7,561.69	(1)		
Total Current Revenues, Other	er Financing So	urces and Residual Equit	y Transfers In			16,921.14	(2)		
Total Current Expenditures,	Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out								
Increase/Decrease of Reserve for Inventories									
This Year	0.00	Less Last Year	0.00	(4a)	0.00				
Increase/Decrease of Reserve	e for Encumbrar	ices							
This Year	0.00	Less Last Year	0.00	(4b)	0.00				
						0.00	(4)		
Ending Fund Balance (1 + 2	- 3 + 4)					11,756.19	(5)		

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
114 Vo Ed Carl Perkins Basic Grant	7,588.00	7,587.76	0.24
116 Aggregate Reim/Indirects	1,286.44	1,215.68	70.76
123 Vo Ed Agriculture	2,952.00	2,423.20	528.80
132 Closing Big Sandy Elem Dist	5,094.70	0.00	5,094.70
134 Advancing Agriculture Education Program	0.00	1,500.00	-1,500.00
Total	16,921.14	12,726.64	4,194.50



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Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

Curren	t Revenues, Other Financ	ing Sourc	es and Residual Equity	Transfers In:				Fund C	code 17
PRC	Revenue						2015 Value	2016 Va	lue
	1110 D' ' . T. I						10.016.41	12	004.02
	1110 District Tax Levy		. 37-1-1-1				10,016.41	13	,004.82
	1113 District Levy - He 1190 Penalties and Inte						7.23 16.83		3.66 21.92
	1340 Fees for Adult Ed		Kes				154.00		853.00
	1510 Interest Earnings	ucation					7.66		22.29
Total C	Current Revenues, Other I	inancing	Sources and Residual E	couity Transfe	ers In:		10,202.13	13.	,905.69
		s		1					,, , , , , , ,
Curren	t Expenditures, Other Fir	nancing U	ses and Residual Equity	Transfers Ou	ıt:			Fund (Code 17
PRC	Program Function	Object					2015 Value	2016 Va	lue
	610 Adult Continuing I		Programs						
	1XXX Ins								
		1XX Po		1,673.00	1,365				
			4.81		38.35				
			urchased Property Service	es			2,664.38	4,178	
			ther Purchased Services				765.90		452.28
			applies and Materials				0.00		,191.12
T-4-1 0			es and Fees	E • 4 (E	0.4		5.100.00		,300.00
10tal C	urrent Expenditures, Oth	ier rinanc	_				5,108.09		,525.50
			Schedule Of C	Changes W	<mark>orksl</mark>	neet		Fund (Code 17
Beginn	ning Fund Balance							7,043.10	(1)
Total C	Current Revenues, Other Fi	nancing So	ources and Residual Equit	ty Transfers In				13,905.69	(2)
Total C	Current Expenditures, Other	r Financing	g Uses and Residual Equi	ty Transfers O	ut			9,525.50	(3)
Increas	se/Decrease of Reserve for	Inventorie	S						
7	This Year	0.00	Less Last Year		0.00	(4a)	0.00		
Increas	se/Decrease of Reserve for	Encumbra	nces						
٦	This Year	0.00	Less Last Year	(0.00	(4b)	0.00		
								0.00	(4)
Ending	g Fund Balance (1 + 2 - 3 +	4)						11,423.29	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

Curren	t Revenues, Other Fina	ncing Sourc	es and Residual Equity Tr	ansfers In:				Fund C	ode 18
PRC	Revenue						2015 Value	2016 Va	alue
	1311 Driver's Educat	tion Fees					810.00	2,	,070.00
	1510 Interest Earning	gs					0.33		3.28
	3260 State Driver's E	Education Re	imbursement				1,049.93	2,	,070.00
	6100 Material Prior I	Period Reven	ue Adjustments				-874.97		0.00
Total C	Current Revenues, Other	r Financing	Sources and Residual Equ	ity Transfer	s In:		985.29	4,	,143.28
Curren	t Expenditures, Other 1	Financing U	ses and Residual Equity T	<mark>ransfers Out</mark>	:			Fund C	Code 18
PRC	Program Function	n Object					2015 Value	2016 Val	lue
	1XX Regular Educat	tion Progran	ns - Elementary/Secondary	y					
	1XXX I	Instruction							
		1XX P	ersonal Services - Salaries				2,500.00		0.00
		2XX P	ersonal Services - Employee	e Benefits			13.33		0.00
		4XX P	rurchased Property Services				100.00		100.00
		5XX Other Purchased Services							255.00
			upplies and Materials				0.00		500.87
Total C	Current Expenditures, C	Other Financ	cing Uses and Residual Equ	uity Transfer	rs Out:	:	3,151.30		855.87
			Schedule Of Ch	anges Wo	orksh	reet		Fund C	Code 18
Beginn	ning Fund Balance							1,136.89	(1)
Total C	Current Revenues, Other	Financing So	ources and Residual Equity	Transfers In				4,143.28	(2)
Total C	Current Expenditures, Ot	her Financin	g Uses and Residual Equity	Transfers Out	t			855.87	(3)
Increas	se/Decrease of Reserve for	or Inventorie	s						
7	This Year	0.00	Less Last Year	0.	.00	(4a)	0.00		
Increas	se/Decrease of Reserve for	or Encumbra	nces						
7	Γhis Year	0.00	Less Last Year	0.	.00	(4b)	0.00		
								0.00	(4)
Ending	g Fund Balance (1 + 2 - 3	3 + 4)						4,424.30	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

Curre	nt Revenues, Other Financ	<mark>ing Source</mark>	es and Residual Equity T	Transfers In:			Fund C	code 20		
PRC	Revenue					2015 Value	2016 Va	lue		
132 C	Closing Big Sandy Elem Dis	st								
	5700 Resources Transfe	erred from	Other School Districts or	Cooperatives		0.00	8.	,649.37		
Total (Current Revenues, Other F	inancing S	Sources and Residual Eq	quity Transfers In:		0.00	8.	,649.37		
Curre	nt Expenditures, Other Fin	nancing Us	es and Residual Equity	Transfers Out:			Fund (Code 20		
PRC	Program Function	Object				2015 Value	2016 Val	lue		
Total (Current Expenditures, Oth	er Financi	ing Uses and Residual E	quity Transfers Out:		0.00		0.00		
	Schedule Of Changes Worksheet									
Begin	ning Fund Balance						0.00	(1)		
Total	Current Revenues, Other Fin	nancing So	urces and Residual Equity	Transfers In			8,649.37	(2)		
Total	Current Expenditures, Other	r Financing	Uses and Residual Equit	y Transfers Out			0.00	(3)		
Increa	ase/Decrease of Reserve for	Inventories								
	This Year	0.00	Less Last Year	0.00	(4a)	0.00				
Increa	ase/Decrease of Reserve for	Encumbrar	nces							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00				
							0.00	(4)		
Endin	g Fund Balance (1 + 2 - 3 +	4)					8,649.37	(5)		



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Curren	t Revenues, Other Finan	icing Sourc	es and Residual Equity Ti	ransfers In:				Fund C	ode 28
PRC	Revenue						2015 Value	2016 Va	lue
	1110 District Tax Lev	у					36,709.11	36,	,334.67
	1113 District Levy - H	łeavy Moto	r Vehicles				26.14		10.17
	1190 Penalties and Int	terest on Ta	xes				68.58		67.50
	1510 Interest Earnings	S					5.32		0.83
	3281 State Technolog	-					660.76		651.52
132 C	losing Big Sandy Elem D	ist							
	5700 Resources Trans	ferred from	Other School Districts or C	Cooperatives			0.00	11,	,906.10
Total C	Current Revenues, Other	Financing	Sources and Residual Equ	uity Transfer	s In:		37,469.91	48,	,970.79
Curren	at Expenditures, Other F	<mark>inancing U</mark>	ses and Residual Equity T	ransfers Out	:			Fund C	Code 28
PRC	Program Function	Object					2015 Value	2016 Val	lue
	1XX Regular Education	on Progran	ns - Elementary/Secondary	y					
	1XXX In	struction							
			urchased Property Services				777.50		194.47
			Other Purchased Services				194.05		0.00
			upplies and Materials				12,111.44		625.17 0.00
			ies and Fees				160.00	0	
	21XX Su		ices - Students					•	
			ersonal Services - Salaries	D C.			20,421.22		,001.00
Total C	Symmont Ermonditumes Of		ersonal Services - Employe		.a Out		<u>5,586.23</u> <u>39,250.44</u>		,638.95
10tai C	Lurrent Expenditures, Of	iner Financ	cing Uses and Residual Eq	-			39,230.44	Fund (,459.59
D:	nin - Ford Delene		Schedule Of Ch	langes wo)rksi.	ieei			
_	ning Fund Balance							,	(1)
Total (Current Revenues, Other F	inancing So	ources and Residual Equity	Transfers In				48,970.79	(2)
Total (Current Expenditures, Oth	er Financin	g Uses and Residual Equity	Transfers Ou	t			33,459.59	(3)
Increa	se/Decrease of Reserve for	r Inventorie	s						
-	This Year	0.00	Less Last Year	0.	00	(4a)	0.00		
Increa	se/Decrease of Reserve for	r Encumbra	nces						
-	This Year	0.00	Less Last Year	0.	00	(4b)	0.00		
								0.00	(4)
Ending	g Fund Balance (1 + 2 - 3	+ 4)						16,905.72	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Curren	t Revenues,	<mark>Other Financ</mark>	ing Sourc	es and Residual Equity Tr	ransfers In:				Fund C	Code 29	
PRC	Revenue							2015 Value	2016 Va	alue	
	1510 Into	rest Earnings						71.73		125.14	
		er Revenue fro	om Local S	Lources				1,000.00		0.00	
		ntana Oil and		ources				27,265.13	3	,843.23	
		or Compensa		oss of Assets				0.00		,250.00	
132 C		ndy Elem Dis								,	
		=		Other School Districts or C	Cooperatives			0.00	40	,782.24	
Total C	Current Reve	nues, Other F	inancing	Sources and Residual Equ	uity Transfer	s In:		28,336.86	47	,000.61	
Curren	ıt Expendituı	es, Other Fin	ancing Us	ses and Residual Equity T	ransfers Ou	t:			Fund (Code 29	
PRC	Program	Function	Object					2015 Value	2016 Val	lue	
	_										
	1XX Regular Education Programs - Elementary/Secondary 26XX Operation and Maintenance of Plant Services										
			4XX P	urchased Property Services				0.00	4,178.7		
			6XX St	applies and Materials				0.00	7,136.		
Total C	Current Expe	nditures, Oth	er Financ	ing Uses and Residual Eq	uity Transfe	rs Out	:	0.00	11,3		
				Schedule Of Ch	nanges W	orksh	ieet		Fund (Code 29	
Begini	ning Fund Bal	lance							52,785.39	(1)	
Total (Current Rever	nues, Other Fi	nancing So	ources and Residual Equity	Transfers In				47,000.61	(2)	
Total (Current Exper	nditures, Other	Financing	Uses and Residual Equity	Transfers Ou	ıt			11,314.81	(3)	
Increa	se/Decrease o	f Reserve for	Inventorie	S							
ŗ	This Year		0.00	Less Last Year	0	.00	(4a)	0.00			
Increa	se/Decrease o	f Reserve for									
ŗ	This Year		0.00	Less Last Year	0	.00	(4b)	0.00			
					0.00	(4)					
Ending	g Fund Baland	ce (1 + 2 - 3 +			88,471.19	(5)					



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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Curre	nt Revenues, Other Fina	<mark>ncing Sourc</mark>	es and Residual Equity Tr	ransfers In:			Fund C	ode 60
PRC	Revenue					2015 Value	2016 Va	lue
132 C	Closing Big Sandy Elem I	Dist						
	5700 Resources Tran	sferred from	Other School Districts or C	Cooperatives		0.00		233.34
Total (Current Revenues, Other	r Financing	Sources and Residual Equ	nity Transfers In:		0.00		233.34
Curre	nt Expenditures, Other I	Financing Us	ses and Residual Equity T	ransfers Out:			Fund C	code 60
PRC	Program Function	1 Object				2015 Value	2016 Val	ue
Total (Current Expenditures, C	ther Financ	ing Uses and Residual Eq	uity Transfers Out:		0.00		0.00
			Schedule Of Ch	<mark>anges Worksh</mark>	eet		Fund C	code 60
Begin	ning Fund Balance						38.85	(1)
Total	Current Revenues, Other	Financing So	ources and Residual Equity	Transfers In			233.34	(2)
Total	Current Expenditures, Otl	her Financing	g Uses and Residual Equity	Transfers Out			0.00	(3)
Increa	ase/Decrease of Reserve for	or Inventorie	S					
	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increa	ase/Decrease of Reserve for	or Encumbra	nces					
	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Endin	g Fund Balance (1 + 2 - 3	3 + 4)					272.19	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

Curren	t Revenues, C	<mark>)ther Financ</mark>	ing Sourc	es and Residual Equity	y Transfers In	:			Fund C	Code 61
PRC	Revenue							2015 Value	2016 Va	alue
	1110 Distr	rict Tax Levy						467.42		0.00
	1190 Pena	lties and Inte	rest on Tax	es				2.58		0.00
	1510 Inter	est Earnings						63.49		65.12
132 C	losing Big Sar	ndy Elem Dis	st							
	5700 Reso	ources Transf	erred from	Other School Districts	or Cooperatives	S		0.00	6	,667.54
140 Sc	chool Safety T	ransfer								
	5301 Scho	ool Safety and	Security 7	Transfer				0.00	15	5,000.00
Total C	Current Reven	ues, Other I	inancing	Sources and Residual	Equity Transf	ers In:		533.49	21	,732.66
Curren	<mark>t Expenditur</mark> e	es, Other Fir	nancing Us	<mark>es and Residual Equit</mark>	ty Transfers O	ut:			Fund (Code 61
PRC	Program	Function	Object					2015 Value	2016 Va	lue
	1XX Regul	ar Educatio	n Progran	s - Elementary/Secon	dary					
		26XX Ope								
				8,128.60	9	,511.31				
140 Sc	chool Safety T	ransfer								
	190 School	Safety Proje								
		26XX Ope		d Maintenance of Plan	nt Services					
				applies and Materials				1,797.17		,142.15
Total C	Current Expen	nditures, Oth	er Financ	ing Uses and Residual	Equity Trans	fers Out	:	9,925.77	10	,653.46
				Schedule Of	Changes V	<mark>Vorks</mark> l	heet		Fund (Code 61
Beginn	ning Fund Bala	ance							23,998.87	(1)
Total (Current Reven	ues, Other Fi	nancing So	urces and Residual Equ	uity Transfers In	ı			21,732.66	(2)
Total (Current Expend	ditures, Othe	r Financing	Uses and Residual Equ	uity Transfers O	Out			10,653.46	(3)
Increas	se/Decrease of	Reserve for	Inventories	3						
٦	This Year		0.00	Less Last Year		0.00	(4a)	0.00		
Increas	se/Decrease of	Reserve for	Encumbra	nces						
٦	Γhis Year		0.00	Less Last Year		0.00	(4b)	0.00		
									0.00	(4)
Ending	g Fund Balance	e (1 + 2 - 3 +	4)						35,078.07	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 82 - Interlocal Agreement Fund

Curren	t Revenues, Other Financi	ing Source	s and Residual Equity	Transfers In:			Fund C	code 82		
PRC	Revenue					2015 Value	2016 Va	lue		
132 C	losing Big Sandy Elem Dis	t								
	5700 Resources Transfe	erred from (Other School Districts o	or Cooperatives		0.00	52,	,276.41		
Total C	Current Revenues, Other F	inancing S	ources and Residual E	Equity Transfers In:		0.00	52.	,276.41		
Curren	nt Expenditures, Other Fin	ancing Us	es and Residual Equity	Transfers Out:			Fund C	Code 82		
PRC	Program Function	Object				2015 Value	2016 Val	lue		
Total (Current Expenditures, Oth	er Financi	ng Uses and Residual	Equity Transfers Out	:	0.00		0.00		
	Schedule Of Changes Worksheet									
Begin	ning Fund Balance						0.00	(1)		
Total	Current Revenues, Other Fir	nancing Sou	arces and Residual Equi	ity Transfers In			52,276.41	(2)		
Total	Current Expenditures, Other	Financing	Uses and Residual Equ	ity Transfers Out			0.00	(3)		
Increa	se/Decrease of Reserve for I	Inventories								
,	This Year	0.00	Less Last Year	0.00	(4a)	0.00				
Increa	se/Decrease of Reserve for I	Encumbran	ces							
,	This Year	0.00	Less Last Year	0.00	(4b)	0.00				
							0.00	(4)		
Ending	Ending Fund Balance (1 + 2 - 3 + 4)									



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Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

Curren	nt Revenues, (Other Financi	ing Source	es and Residual Equity T	ransfers In:			Fund C	Code 84		
PRC	Revenue						2015 Value	2016 Va	alue		
	1700 Stud	lent Extracurri	icular Acti	vity Receipts			107,430.09	117,389.62			
Total (Current Reve	nues, Other F	inancing	Sources and Residual Eq	uity Transfers In	:	107,430.09	117	,389.62		
Currer	<mark>ıt Expenditur</mark>	es, Other Fin	ancing Us	ses and Residual Equity 1	<mark>Γransfers Out:</mark>			Fund (Code 84		
PRC	Program	Function	Object				2015 Value	2016 Va	lue		
	7XX Extra	acurricular A	thletics ar	nd Activities							
	3XXX Operation of Non-Educational Services										
			XXX S	tudent Extracurricular			93,790.33	118	3,131.48		
Total (Current Expe	nditures, Oth	er Financ	ut:	93,790.33	118	3,131.48				
				Fund (Code 84						
Begin	ning Fund Bal	ance						78,808.03	(1)		
Total	Current Rever	nues, Other Fir	nancing So	ources and Residual Equity	Transfers In			117,389.62	(2)		
Total	Current Exper	ditures, Other	Financing	g Uses and Residual Equity	Transfers Out			118,131.48	(3)		
Increa	se/Decrease o	f Reserve for l	Inventories	S							
	This Year		0.00	Less Last Year	0.00	(4a)	0.00				
Increa	se/Decrease o	f Reserve for l	Encumbra	nces							
	This Year		0.00	Less Last Year	0.00	(4b)	0.00				
								0.00	(4)		
Endin	g Fund Baland	ce (1 + 2 - 3 +	4)					78,066.17	(5)		



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Detail Expenditure

Fund	Accou	unt		Description	2015 Value	2016 Value
XX	210	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112	Certified Teacher Staff Salaries	13,804.56	14,378.52
XX	39X	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112	Certified Teacher Staff Salaries	224,305.81	272,081.89
XX	XXX	1XXX	640	Textbooks and Other Printed Materials - No On-line Services	1,763.10	2,177.12
XX	XXX	1XXX	650	Periodicals - Not On-Line Subscriptions	933.79	747.19
XX	XXX	26XX	41X	Energy Utility Services	26,274.37	24,795.06
XX	XXX	4XXX	710	Land	0.00	0.00
XX	XXX	4XXX	715	Land Improvements	0.00	0.00
XX	XXX	4XXX	720	Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725	Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X	Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X	Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

If (e - f) is > 0, then [(e - f) * 0.75] = reversion

a.	Instructional Block Grant Entitlement	8,013.60
b.	Related Services Block Grant Entitlement	0.00
c.	Total Entitlements Subject to Reversion	8,013.60
Pro	rated Cooperative Cost Payments:	
d.	Related Services Block Grant Entitlement (paid to coop)	2,671.20
e.	Minimum Special Education Expenditures to Avoid Reversion	
	[(c) * (1.33)] + [(d) * (0.33)]	11,539.59
f.	Grand Total Allowable Special Education Expenditures (See attached worksheet)	38,647.42
g.	Special Education Reversion Amount If f = 0 then c = reversion ELSE	

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 75%

0.00



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	32,745.34	0.00	0.00	0.00	0.00
280	1XXX	2XX	4,703.51	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	265.30	0.00	0.00	0.00	0.00
280	1XXX	6XX	51.77	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	881.50	0.00	0.00	0.00	0.00
Totals			38,647.42	0.00	0.00	0.00	0.00

38,647.42

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

^{*}Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.



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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	100,478.50	0.00	0.00	0.00	100,478.50
Buildings	3,864,070.00	0.00	0.00	0.00	3,864,070.00
Machinery and Equipment	393,691.10	0.00	145,000.00	80,000.00	458,691.10
Totals at Historical Cost	4,358,239.60	0.00	145,000.00	80,000.00	4,423,239.60
Depreciation					
Improvement Accum	3,796,147.08	0.00	4,168.04	0.00	3,800,315.12
Machinery and Equipment Accum	273,751.73	0.00	33,228.00	38,438.00	268,541.73
Total Accumulated Depreciation	4,069,898.81	0.00	37,396.04	38,438.00	4,068,856.85
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	288,340.79	0.00	107,603.96	41,562.00	354,382.75

^{*} Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

^{**} Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

^{***} Has comments.



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08 Chouteau County 0138 Big Sandy H S

Schedule of Changes in Long-Term Liabilities								
	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018	
Governmental Activities *								
Compensated Absences	42,532.87	263.17	4,743.36	0.00	38,052.68	0.00	38,052.68	
Other Post Employment Benefits	50,360.00	0.00	0.00	0.00	50,360.00	0.00	0.00	
Total Governmental Activity								
Non-bond Long-Term Liabilities	92,892.87	263.17	4,743.36	0.00	88,412.68	0.00	38,052.68	

^{*} Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

^{**} Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary Submit ID: 0138-29982882

FY2015-16

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Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	202,931.00	7,876.52	0.00	210,807.52
Net Pension - TRS	361,656.00	91,926.00	0.00	453,582.00